

ACCOUNT TYPE	INCOME STATEMENT		BALANCED SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT
Cash				
Accts. Rec.—Romelle Woods				7,350.00
Accts. Rec.—Wyatt Ames				3,720.00
Supplies			8,800.00	
Prepaid Insurance	(a) 713.00		2,500.00	
Accts. Pay.—Colin Gas	(b) 3,000.00		9,000.00	
Accts. Pay.—Grand Uniforms				9,750.00
Darlene Wong, Capital				2,120.00
Darlene Wong, Drawing				6,543.00
Income Summary			2,100.00	
Sales		5,511.00		
Advertising Expense		821.00		
Insurance Expense	(b) 3,000.00	3,000.00		
Miscellaneous Expense		347.00		
Supplies Expense	(a) 713.00	713.00		
Net Income	1,013.00	1,013.00	2,100.00	2,100.00
		3,333.00	3,333.00	3,333.00
		5,511.00	5,511.00	5,511.00

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